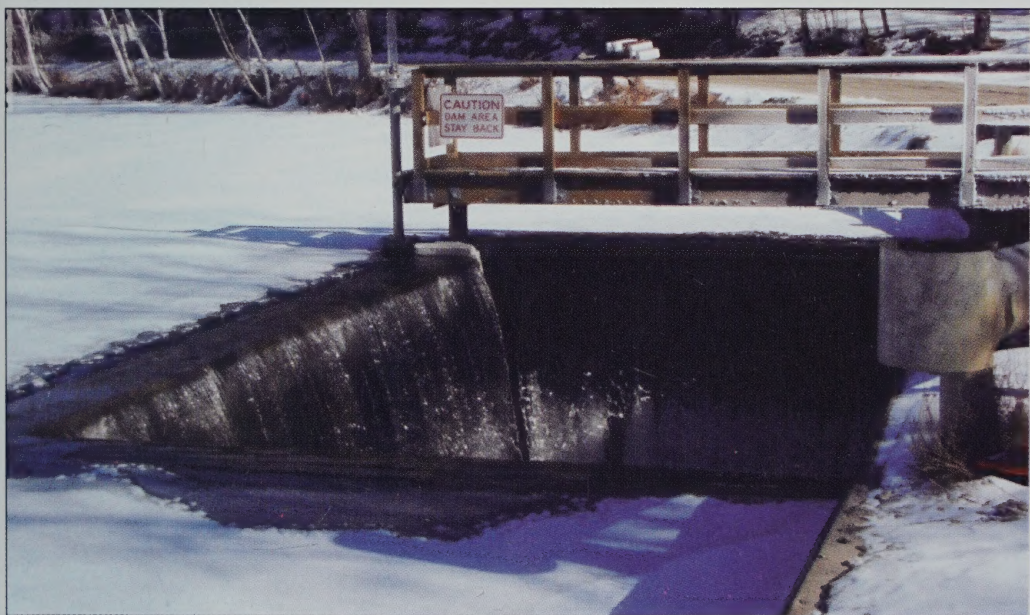


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ANNUAL REPORT


for the Town of

LYMAN, N.H.



Dodge Pond Dam

Year Ending December 31, 2005



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Town of Lyman, New Hampshire

ANNUAL REPORT

of the Town Officers

Year Ending December 31, 2005

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WELCOME TO LYMAN

Town Offices

All meetings and offices are located at the Town Hall Building.
65 Parker Hill Road, Lyman, NH 03585

Office of Selectpersons

Administrative Assistant – Amy Baker

Open to the public, Monday, Wednesday - 8:30 - 3:30 PM

Monday evening, 6-8 PM

Additional office hours are designated for office and computer work.

Phone: 838-5900; & Answering Machine. Fax: 838-6818.

Selectpersons meet each Monday at 6 PM

unless advertised otherwise, meetings are open to the public.

Board of Selectpersons

Stephen Moscicki, Chairman - (2008) - 444-0363

Betty Ann Emerson - (2006) - 838-6747

Jim Trudell (appointed) - (2007) - 838-6089

Town Clerk/Tax Collector

Carol Messner, Phone: 838-6113

Office Hours: Monday 8 - 11:30 & 1 - 4; evening by appointment;

Tuesday 8 - 2, Wednesday 8 - 12, Thursday 8 - 12.

Planning Board

Meets the first Wednesday of the month at 7 PM.

For appointment/information contact the Planning Board – 838-5900 ext. 2

Road Crew

Town Garage: 838-5246

Located at 225 Dodge Pond Road, Lyman, NH 03585

Town Meeting

Held the second Tuesday in March. To vote, your name must be on the checklist. Contact Katharyn Girouard, Checklist Supervisor, 838-6342. Notices providing information as to when the Supervisors meet for additions and corrections are posted at the Town Offices and published in the White Mountain Shopper which is delivered in your mail, and the Courier. You may register to vote the day of an election.

***ALL LEGAL NOTICES ARE FOUND IN THE
CALEDONIAN, WHITE MOUNTAIN SHOPPER AND LITTLETON COURIER**

School Meeting

Held in March. If your name is on the Town Checklist, you are eligible to vote at the Lisbon Regional School Meeting.

Permits

Building permits, needed for all expansions or building of buildings, driveway permits, and pistol permits may be obtained through the Selectpersons' Office.

Fire Permits

Contact Brett Presby, Warden: 838-6689.

Cutting Wood & Excavation

Intent to Cut forms AND Intent to Excavate forms may be obtained through the Selectpersons' Office.

Dog License: Due each April. See Town Clerk **Vehicle Registration:** See Town Clerk.

***EMERGENCIES: DIAL "911"**

Be prepared to give your assigned house number and road name.

Ambulance

Ross Ambulance Service, Littleton: 444-5377

Fire

Lisbon Fire Department: 838-2211

Police

New Hampshire State Police: 846-5517
and

Grafton County Sheriff: 787-6911

Mail

Lisbon Post Office: 838-2881

School

Lisbon Regional: 838-6672

Representatives: Dee McKown: 838-6205 and James Trudell: 838-6089

Trash Disposal

Obtain permit sticker and trash bags at the Town Office

Dump Hours: Saturday 8-3; Sunday 8-12; Wednesday 1-5 (Lisbon Landfill)

***Town Address Numbering System, "911 numbers" (Adopted 1996)**

All properties with primary buildings shall display the assigned number so as to be readily visible from the road. All numbers must be at least 3" in height and be in the Arabic form. (0,1,2,3, etc.). For further information or for an assigned number, please contact the Town Office at 838-5900.

TOWN OFFICIALS AND EMPLOYEES

Board of Selectpersons

Steve Moscicki, Chairman	(2008)
Betty Ann Emerson	(2006)
James Locke, resigned	(2007)
James Trudell, appointed	(2006)

Planning Board

(5 residents of Lyman RSA 673:2, II (b))
(3 yr. term RSA 673:5, II)

Allen Gombas, Chairman	(2006)
Roberta Aldrich	(2007)
Rosemary Colombi	(2008)
Bruce Beane	(2008)
Betty Ann Emerson, Ex Officio	(2006)

Board of Adjustment

(5 residents of Lyman RSA 673:3, I)
(3 yr. term RSA 673:5, II)

James Trudell	(2006)
Terry Simpson	(2007)
Marie Smith	(2007)
Robert Chenevert	(2008)
Steve Moscicki	(2008)
Linda Stephens, Alternate	
Donna Trudell, Alternate	
Brian Santy, Alternate	

Administrative Assistant

Amy Baker

Moderator

Philip Clark (2006)

Animal Control Officer

Michael Slavtcheff

Road Crew

Road Agent, Vacant
Scott Stuart, Road Crewperson

Bookkeeper

Patricia Crawford

Tax Collector

Loretta R. Locke, resigned (2007)
Carol Messner, appointed (2006)

Town Clerk

Loretta R. Locke, Resigned (2007)
Carol Messner, appointed (2006)

Treasurer

Celine Presby (2007)

Ballot Clerks

Nancy Labbay

Terry Simpson

William Fahey

Cemetery Committee

Perry Williams
Betty Ann Emerson
James N. Locke

School Board

James Trudell	(2007)
Dee McKown	(2008)

Conservation Commission

Robert Chenevert (2006)

Scott Barnes (2007)

James Seidel (2008)

Supervisors of the Checklist

(3 residents of Lyman RSA 41:46-a)

Katharyn Girouard (2006)

James Madru (2007)

Annie Baker (2008)

Trustees of the Trust Funds (3 yr. term RSA 31:22)

Chris Meserve (2006)

Cindy Schieman (2008)

Drug & Alcohol Testing Supervisor/Safety Coordinator

Amy Baker

Welfare Officer

Vacant

Forest Fire Warden

Brett Presby

Handicap Coordinator

Amy Baker

Health Officer

Board of Selectpersons

Emergency Management Director

Board of Selectpersons

The Selectpersons meet every Monday 6-8 PM at the Town Office, (Meetings are open to the public) unless advertised otherwise. The Planning Board meets by appointment the first Wednesday of the month at 7 PM. All additional meetings or changes are published in the Courier, The Caledonian, and the White Mountain Shopper and/or posted at the Town Office as required.

NOTES

~ IN DEDICATION ~

James and Loretta Locke



The Town Report this year is dedicated to James and Loretta Locke.

Loretta was honored by the State for her thirty years of service and dedication as Tax Collector and Town Clerk for the Town of Lyman.

James also served almost twenty years as Selectman and even as a Road Agent many years ago for Lyman.

A special thank you and best wishes during your retirement James and Loretta!

RESULTS OF THE 2005 WARRANT

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY, the EIGHTH day of MARCH 2005; polls to open at ELEVEN O'CLOCK in the morning and will not close before SIX O'CLOCK in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

Article 1 was acted upon during the hours of 11:00 A.M. until the polls were declared closed at 6:00 P.M.

The Moderator, Philip Clark opened the polls at eleven o'clock in the morning and they were closed at 6:00 P.M. in the evening in said Town Hall.

The following were chosen as Town Officers for the ensuing year:

Selectman:

Stephen Moscicki	71 votes
James Trudell	67 votes
Chris Santy	1 vote
Brett Presby	2 votes
Leonard Labbay	1 vote
Brian Santy	3 votes

Trustee of the Trust Funds:

Cindy Schieman	125 votes
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Supervisor of the Checklist:

Annie Baker	11 votes
Kristy Barnes	1 vote
Jim Madru	2 votes
Sandy Moscicki	1 vote
Brett Presby	1 vote
Kathy Girouard	4 votes
Betty Jane Trudell	2 votes
William Fahey	1 vote
Betty Fenoff	1 vote
James Trudell	1 vote
Wanda Hubbard	1 vote
Phil Clark	1 vote
Cathy Williams	1 vote
Kerri Santy	1 vote

Planning Board: (Vote for Two)

Bruce Beane	80 votes
Rosemary Colombi	81 votes
Roger Delli-Colli	42 votes

(Just needed two persons, so Bruce Beane, and Rosemary Colombi were elected.)

Board of Adjustment: (Vote for Two)

Robert Chenevert.....	63 votes
Stephen Moscicki	85 votes
Brian Santy	50 votes

Conservation Commission: (Vote for One)

Roger Delli-Colli	50 votes
James Seidel	67 votes

1. To see if the Town will vote by official ballot to define a tower, pole or similar structure erected to facilitate scientific wind data gathering as an industrial use. (Not recommended by Planning Board as written.) Inserted by Petition.

69	Yes's
73	No's

2. To see if the Town will vote by official ballot to provide for an official definition of temporary structures, under Article 7 Section 703 of the Lyman Zoning Ordinance, that expressly excludes structures, under Article 7 Section 703 of the Lyman Zoning Ordinance, that expressly excludes structures erected or installed on a temporary basis to gather scientific wind data. (Not recommended by Planning Board as written.) Inserted by Petition.

63	Yes's
73	No's

3. To see if the Town will vote by official ballot to delete the existing Article 6 Section 605 in its entirety and replace it with the following:

Section: Height

Section 605:1: Authority and Purpose, the Town of Lyman, being a beautiful pastoral Town filled with unspoiled ridgelines and pristine views, seeks to preserve its scenic and natural values. The intent of this section is to protect the Town from intrusive structure that visually pollute and upset Lyman's rural character without restricting the landowner's private use of his/her property.

Section 605:2: Height Standard No structure erected on any lot shall exceed 35 feet in height as measured from the highest point of the roof to the average elevation of the finished grade within 20 feet of the structure on the uphill side. Farm buildings, TV and radio antennas are excluded from this restriction.

(Not recommended by the Planning Board as written.) Inserted by Petition.

64	Yes's
73	No's

(The above Articles were voted upon by paper ballot during the day along with the choosing of the necessary Town Officers for the ensuing year.)

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$265,425.00 (gross budget) for the complete reconstruction of the Dodge Pond Dam and authorize the issuance of not more than \$165,425.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (NH RSA Chapter 33, as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes, to determine the rate of interest thereof, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the

Town of Lyman, and further, to accept and appropriate \$100,000.00 from a Land and Water Conservation Fund Grant towards this purpose, and further, to accept and appropriate any private donations which are received towards this purpose. This appropriation is in addition to the operating budget. (2/3 ballot vote required) (Recommended by the Selectmen)

James Trudell made the motion to accept Article 2 as written.
Nancy Labbay seconded the motion.

James Trudell gave a presentation of the history of the Dam Project Committee. He stated that the Transportation Department had inspected the bridge and found debris washing away from the dam. They reported to the DES. DES sent a letter to the Selectpersons and the Selectpersons sent out notices that they would have to start draining the pond upon their instruction.

Meetings were held and the property owners voiced their concerns. Michael Donovan, Jim Trudell and Brett Presby traveled to Concord to meet with the Wetlands Board. The Board was impressed by how much the Town of Lyman had done. After this meeting, they gave the Town more time to continue working on "Saving the Pond."

The members of the committee have had some fundraisers and plan to have more and it was reported that the Stockley family had donated \$1,000.00 towards this project.

It was reported also, that North Country Council and Jonathan Linowes had done such a splendid job on the forms that were sent in for a grant, that Lyman received the top grant of \$100,000.00.

Mike Stockley asked if there were more fundraisers planned, and Jim Trudell stated that the committee and the Selectmen were concerned for those on fixed incomes and that there would be more research done in order to obtain more funds for this project.

It was also stated how that valuations on the properties surrounding the pond would be affected if this Article was not approved.

After more discussion, Larry Haley made the motion to move the Article. Donna Trudell seconded this motion. This was done by paper ballot and Article 2 was passed by a two-thirds majority vote. There were 82 Yes's and 5 No's.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$268,843.00 to defray Town charges for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Executive.....	\$41,808.00
Election, Reg., Vital Statistics	41,651.00
Financial Administration.....	30,705.00
Legal Expenses.....	4,500.00
Planning.....	8,907.00
Zoning	3,525.00
General Government Buildings	16,550.00
Cemeteries.....	3,315.00
Insurance not otherwise allocated	10,900.00
Advertising & Regional Assoc.	1,235.00

Other General Government.....	500.00
Ambulance	1,590.00
Fire	15,000.00
Emergency Management.....	6,250.00
Solid Waste Disposal	32,355.00
Admin. & Pest Control.....	600.00
Health Agencies	950.00
Welfare Administration.....	3,650.00
Parks & Recreation	539.00
Library	300.00
Patriotic Purposes.....	83.00
Other Culture.....	1,000.00
Conservation	30.00
Principal on Long Term Notes.....	30,350.00
Interest on Long Term Notes	9,150.00
Interest on TAN.....	3,400.00

Robert Chenevert made the motion to accept Article 3 as written.

Donna Trudell seconded this motion.

Marie Smith asked about the principal on the long term note and James Trudell asked about the bottom line as compared to last years' figures.

The Administrator Assistant, Amy Baker, stated that this year the Selectmen's Board had really tried to minimize the budget and this year the figures were about \$277,000.00 as compared to \$305,000.00 for the previous year. After more discussion, it was stated that this year the budget was affected by the increase in the county and the school budgets. The Moderator polled voters and Article 3 was passed by a majority vote.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$230,260.00 for maintenance, expenses, salaries, supplies and equipment for the Highway Department for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Highway Administration.....	\$ 86,285.00
Highway Maintenance.....	143,975.00

James Trudell made the motion to accept Article 4 as written.

Marie Smith seconded this motion.

Amy Baker, Administrative Assistant, stated that the Road Agent had really worked on the budget for this year. This Article really only increased by energy costs.

Jim Trudell asked about forming a Road Committee and it was stated that there had been people on a committee in the past. It was also stated that Brett Presby and Bruce Beane had spent a lot of time on this project. It was also stated that for awhile the road crew only had one person working on it and that slowed some of the projects down.

After more discussion the Moderator polled the voters and Article 4 was passed by a majority vote.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 to be added as shown below to Capital Reserve Funds previously established. (Majority vote required) (Recommended by the Selectmen)

Highway Equipment Fund\$15,000.00
Property Tax Revaluation Fund..... 5,000.00

Nancy Labbay made the motion to accept Article 5 as written.
Annie Baker seconded this motion.

Amy Baker, Administrative Assistant, explained about the legal costs and the heating costs. She explained about the decision to cut back this year on the Capital Reserve Funds. Larry Haley asked about the \$15,000.00 for the Highway Equipment Fund. It was stated that was what was being placed in that fund if the Article passed. After more discussion, Article 5 was passed by a majority vote. (It was explained that the \$15,000 was to start rebuilding up the Highway Equipment Fund.)

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) from the Town's undesignated Fund Balance (surplus) to be added to the Major Lyman Road Improvement Fund to improve highways. (Majority vote required) (Recommended by the Selectmen)

Nancy Labbay made the motion to accept Article 6 as written.
Annie Baker seconded this motion.

It was stated that there were plans to seal Pettyboro Road from this fund. This Article last year was for \$43,000.00 and this year the Selectmen would like to add \$25,000 to it.

The amount that will be used for the sealing of the Pettyboro Road will be \$16,000.00. The company did not seal it last year because of the weather. Some of the projects discussed were the moving of the telephone poles on the Brook Road and digging ditches on Skinny Ridge Road and replacing the culverts.

After more discussion the Moderator polled the voters and Article 6 was passed by a majority vote.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Forty-Eight Thousand Four Hundred Fifty Dollars (\$48,450.00) for a complete revaluation and authorize the withdrawal of Forty-Eight Thousand Four Hundred Fifty Dollars (\$48,450.00) from the Capital Reserve Fund created for that purpose. (Majority vote required) (Recommended by the Selectmen)

Donna Trudell made the motion to accept Article 7 as written.
Rosemary Colombi seconded this motion.

It was stated that Lyman as well as surrounding Towns had to have a revaluation done in the year 2005. It was the law that Towns used to be done between 8 to 10 years and we were one of the Towns that needed to be done. Lyman has been placing money into the Revaluation Reserve Fund that was created for this purpose. There was a great deal of discussion on this Article as it was pointed out by the voters that some of the Towns felt that the valuations were too high on some properties. Amy Baker, Administrative Assistant, stated that property owners would be able to set up appointments with

Commerford and Perkins, the assessing firm that would be doing the revaluation on the properties in the Town.

After more discussion the Moderator polled the voters and Article 7 was passed by a majority vote.

ARTICLE 8. Shall we adopt the provisions of RSA 72:28V and VI for an optional Veterans' tax credit and an expanded qualifying war service for Veterans seeking the tax credit? The optional Veterans' tax credit is \$150, rather than \$100.

Nancy Labby made the motion to accept Article 8 as written.

Annie Baker seconded this motion.

This Article was amended by Matthew Junge to read "Shall we adopt the provisions of RSA 72:28V and VI for an optional Veterans' tax credit of \$300 rather than \$100.

The amended motion was seconded by Loretta Locke. It was stated that this tax credit had not been increased for a number of years and that the veterans had been receiving material from the government that this Article could be increased to \$500. Lyman decided to use the \$300 figure and when the Moderator polled the voters the amended Article passed by a majority vote.

ARTICLE 9. To transact any other business that may legally come before the Meeting. Given under our hands and seal this 7th day of February, 2005.

Melanie Hamilton asked about the Auditor's report GASBY 34 and Amy Baker stated that this had to do with the bond bank in the past and usually with Towns and Cities that have over ten million or so in the budget. It never was an issue with the bond bank in the past and small towns have not done it for it means going back in the history of the Town to do research and would be difficult. She had talked with the State and it was not an issue. The Town Clerk stated that Towns in the surrounding area had received the same report such as Lisbon and Landaff.

Frada Kaplan asked who had placed the memorials in the Town Report because she would like to thank them. Amy Baker said that it was Loretta Locke, the Town Clerk.

Brett Presby stated that people should attend the school meeting which would be held on March 16th at 7:00 P.M.

After more discussion, Don Rayburn made the motion to adjourn the meeting. The Moderator declared the meeting closed at 9:00 P.M. after Donna Trudell seconded Don Rayburn's motion.

A TRUE COPY, ATTEST
Loretta R. Locke, Town Clerk

SUMMARY INVENTORY OF ASSESSED VALUATION

Number of Parcels:	709
Valuations	
Non-Utility Land and Improvements Value:	\$58,009,293.00
Utility Value:	779,400.00
Exempt Property Value:	<u>(938,700.00)</u>
Valuation Before Exemptions	57,849,993.00
Exemptions Applied:	<u>(60,000.00)</u>
Net Valuation:	57,789,993.00
Net Non-Utility Valuation:	57,010,593.00
Net Utility Valuation:	779,400.00
Taxes	
Property Tax:	987,238.00
Veterans Credits Applied:	<u>(11,000.00)</u>
Total Tax Bills:	\$ 976,238.00

STATEMENT OF APPROPRIATIONS

TAXES ASSESSED AND TAX RATE

SALES ASSESSMENT RATIO

Town			
Gross Appropriations	\$857,978.00		
Less: Revenues	(584,195.00)		
Less: Shared Revenues	(2,655.00)		
Add: Overlay	14,941.00		
War Service Credits	<u>11,000.00</u>		
Net Town Appropriation		\$297,069.00	
Special Adjustment		<u>.00</u>	
Approved Town Tax Effort		297,069.00	
Town Rate			\$ 5.21
School Portion			
Net Local School Budget		.00	
Regional School Apportionment		789,697.00	
Less: Equitable Education Grant		(157,472.00)	
Less: State Education Taxes		<u>(105,593.00)</u>	
Approved School(s) Tax Effort		526,632.00	
Local School Rate			9.24
State Education Taxes			
Equalized Valuation (no utilities) x	2.84		
37,180,547.00		105,593.00	
Divide by Local Assessed Valuation (no utilities)			
56,205,934.00			
Excess State Education Taxes to be Remitted to State		.00	
State School Rate			1.88
County Portion			
Due to County	58,309.00		
Less: Shared Revenues	<u>(373.00)</u>		
Approved County Tax Effort		57,936.00	
County Rate			1.02
Total Rate			17.35
Total Property Taxes Assessed		987,230.00	
Less: War Service Credits		(11,000.00)	
Add: Village District Commitment(s)		<u>.00</u>	
Total Property Tax Commitment		\$976,230.00	
Proof of Rate			
Net Assessed Valuation		Tax Rate	Assessment
State Education Tax (no utilities)	\$56,205,934.00	\$ 1.88	\$105,593.00
All Other Taxes	\$56,985,334.00	15.47	<u>881,637.00</u>
			\$987,230.00

2005 TAX EDUCATION RATE CALCULATION

Analysis of Values Assigned to Local and Cooperative School District(s)

	Elementary	1 st Coop Lisbon Regional	2 nd Coop	Total
Cost of Adequate Education	.00	\$263,567.00	.00	\$263,567.00
% of Town's Cost of Adequate Education	0.0000%	100.0000%	0.0000%	100%
Adequate Education Grant	.00	157,472.00	.00	157,472.00
District's Share - Retained State Tax*	.00	105,593.00	.00	105,593.00
"Excess" State Taxes				.00
Total State Taxes				\$105,593.00
Local Education Tax*	.00	526,632.00	.00	\$526,632.00

***Pay These Amounts to School(s)**

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

SCHEDULE OF TOWN PROPERTY

Town Hall/Office Building & Land	\$121,300.00
Furniture & Equipment	50,000.00
Highway Department Buildings & Land	339,705.00
Vehicles, Equipment & Supplies	235,000.00
Inventory of Highway Vehicles & Equipment	
1988.....Caterpillar Backhoe.....	C05336
1993.....Ford L800 Truck	A01688
1997.....Fiat/Hitachi Wheel Loader	542779
1999.....Sterling..... Truck	B15894
1999.....Caterpillar Grader.....	K04274
Pressure Washer, Rock Rakes, Plows, Sanders	
1985.....Morbark Chipper	
Cemetery/Ground Maintenance	
Equipment 1998 Husqvarna Riding Lawn Mower	
Husqvarna Push Mower	
Utility Trailer	
Grange Hall Community Assoc. Building & Land	56,350.00
Furniture & Equipment	3,000.00
Mitchell Park (land only)	2,300.00
Former Tomlinson Lot (Map 172/Lot 71)	
By tax deed (02-27-1990, recorded 10-03-2000)	1,750.00
Former Froelich Lot (Map 51/Lot 17)	
By tax deed (2445/351) (12-27-1999)	9,000.00
Forest Fire Equipment	
(Including 1952 Strickland M100 Utility Trailer, 10235)	800.00

TOWN CLERK

To the Voters of the Town of Lyman:

We hereby submit the annual report of the financial doings of the office for the year 2005.

Auto Permits Issued for 2005	\$94,395.00
Titles	266.00
Dog License Fees for 2005.....	909.00
Dog License Penalties	161.00
Vital Statistics.....	71.00
UCC's	225.00
Redeemed Check Penalty	81.00
Civil Forfeiture	0.00
Filing Fees, Pole Fees, Checklist Fees	28.00
Marriage Licenses	91.00
Overdeposits	18.00
Penalties.....	<u>25.00</u>
Total Receipts	\$96,270.00

Respectfully submitted,
Loretta R. Locke to 10/23/05
Carol M. Messner from 10/24/05
Town Clerk

TAX COLLECTOR

Fiscal Year Ended December 31, 2005

DEBITS

	2005	2004	Levies of 2003
Uncollected Taxes - Beginning of Fiscal Year:			
Property Taxes - #3110	\$ 0.00	\$140,601.40	\$ 0.00
Land Use Change Taxes - #3120	0.00	0.00	0.00
Timber Yield Taxes - #3185	0.00	0.00	0.00
Taxes Committed This Fiscal Year:			
Property Taxes - #3110	976,238.00	19.71	0.00
Land Use Change Taxes - #3120	4,980.00	1,200.00	0.00
Timber Yield Taxes - #3185	14,275.93	0.00	0.00
Excavation Tax @\$.02/yd - #3187	161.52	0.00	0.00
Overpayments:			
Remaining From Prior Year	0.00	0.00	0.00
New This Fiscal Year	2,549.57	0.00	0.00
Interest - Late Tax - #3190	<u>111.74</u>	<u>7,060.63</u>	<u>0.00</u>
TOTAL DEBITS	\$998,316.76	\$148,881.74	\$0.00

CREDITS

Remitted To Treasurer During Fiscal Year:			
Property Taxes	\$845,736.19	\$110,762.36	\$0.00
Land Use Change Taxes	4,980.00	0.00	0.00
Timber Yield Taxes	11,233.43	0.00	0.00
Interest & Penalties	111.74	7,060.63	0.00
Excavation Tax @\$.02/yd	0.00	0.00	0.00
Converted To Liens (Principal only)	161.52	31,057.85	0.00
Prior Year Overpayments Assigned	0.00	0.00	0.00
Abateements Made:			
Property Taxes	1,780.03	0.90	0.00
Timber Yield Taxes	960.91	0.00	0.00
Uncollected Taxes --End of Year #1080:			
Property Taxes	128,721.78	0.00	0.00
Timber Yield Taxes	2,081.59	0.00	0.00
This Years' Overpayments Returned	<u>2,549.57</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CREDITS	\$998,316.76	\$148,881.74	\$0.00

SUMMARY OF TAX SALE/LIEN ACCOUNTS

Fiscal Year Ended December 31, 2005

DEBITS

	2004	Levies of 2003	2002
Unredeemed Liens Beginning of Fiscal Year	\$ 0.00	\$19,085.37	\$ 8,184.77
Liens Executed During Fiscal Year	34,383.29	0.00	0.00
Interest & Costs Collected	<u>713.55</u>	<u>1,786.83</u>	<u>2,340.60</u>
TOTAL LIEN DEBITS	\$35,096.84	\$20,872.20	\$10,525.37

CREDITS

Remitted To Treasurer Redemptions	\$13,598.40	\$10,945.25	\$8,184.77
Interest & Costs Collected - #3190	713.55	1,786.83	2,340.60
Abatements of Unredeemed Liens	10.35	0.00	0.00
Unredeemed Liens End of Year - #1110	<u>20,774.54</u>	<u>8,140.12</u>	<u>0.00</u>
TOTAL LIEN CREDITS	\$35,096.84	\$20,872.20	\$10,525.37

TREASURER

Fiscal Year Ended December 31, 2005

The Town borrowed one sum of \$400,000.00 from the Woodsville Guaranty Savings Bank at the interest rate of 2.250% per annum. The single Tax Anticipation Note was issued on March 21, 2005 and paid on December 20, 2005 in the amount of \$405,267.45.

The Town also borrowed a 20 year loan for the reconstruction of Dodge Pond Dam in the amount of \$165,425.00 at 3.85% interest.

The Town's "General Fund" account with New Hampshire Deposit Investment Pool earned \$2,483.38 in interest. The account balance as of 12/31/05 was \$79,691.57. (Interest rates varied from 1.67% to 3.76%.)

The "Lyman Housing Improvement Program" account earned \$246.68 in interest bringing the current balance to \$15,356.04.

The Dodge Pond Preservation Fund had \$2,826.07 but we transferred \$1,791.20 to help defray the engineering costs. Current balance is \$1,034.87. **A Very Big Thank You To All Who Have Donated Either By Providing Entertainment "The Parker Hill Band"**, monetary donations or just your time and energy being on any of the fundraising committees and Preservation Committee.

The Town made the first payment on the Grader on 6/27/05 in the amount of \$11,428.88. Principal was \$9,785.00 and interest was \$1,643.88.

Respectfully submitted,
Celine Presby, Treasurer
January 23, 2006

TREASURER'S BALANCE SHEET

Pre Audit

Beginning of Year 2005 \$209,857.49

Month	Receipts (+)	Orders (-)
January	\$ 50,308.61	\$ 226,263.00
February	120,500.77	78,457.43
March	194,931.44	89,944.01
April	46,208.29	92,719.24
May.....	22,821.33	142,127.23
June.....	127,479.77	56,949.26
July	195,995.11	142,981.67
August	88,111.33	121,547.12
September.....	46,207.69	107,122.67
October	<u>193,727.12</u>	<u>108,824.78</u>
Subtotals	\$1,086,291.46	\$1,166,936.41
Beginning Balance		\$ 209,857.49
+ Total Receipts		<u>+1,086,291.46</u>
Subtotal		1,296,148.95
-Total Orders		<u>-1,166,936.41</u>
Balance as of October 23, 2005		\$ 129,212.54

This balance is up to the retirement of Loretta Locke as Town Clerk-Tax Collector

Beginning balance as of October 23, 2005		\$ 129,212.54
Month	Receipts (+)	Orders (-)
October	\$ 3,438.06	\$ 12,693.98
November	255,954.93	145,997.19
December	<u>675,376.94</u>	<u>778,436.63</u>
Subtotals	\$934,769.93	\$ 937,127.80
Beginning Balance		\$ 129,212.54
+ Total Receipts		<u>+934,769.93</u>
Subtotal		1,063,982.47
-Total Orders		<u>-937,127.80</u>
Balance as of December 31, 2005		\$ 126,854.67

Respectfully submitted,
Celine Presby, Treasurer

SUMMARY OF RECEIPTS (Pre-Audit)

Up to October 23, 2005

From Tax Collector:

Property Taxes Current Year 2005	\$ 15.27
Property Taxes, Previous Years	135,465.41
Property Tax Interest, Previous Years	7,955.87
Yield Taxes 2005	10,221.40
Yield Tax Interest 2005	8.96
Current Land Use 2004	1,356.95
Current Land Use Interest 2004	1.00
Property Tax Lien Sale: Property Taxes	31,219.37
Property Tax Lien Sale: Interest	2,237.85
Property Tax Lien Sale: Costs and Fees	926.07
Insufficient Checks Returned	-19.71
Insufficient Check Charge	25.00
Overpayments	582.57
Over Deposits	<u>0.00</u>
Subtotal	189,996.11

From Town Clerk:

Motor Vehicles	78,173.00
Motor Vehicle Titles	228.00
UCCS	225.00
Dog Licenses	909.00
Dog License Penalties	161.00
Research Vital Statistics Certificates and Marriage Licenses	150.00
Filing Fees	18.00
Setting Poles	10.00
Over Deposits	18.00
Insufficient Checks Redeemed	81.00
Insufficient Check Charge	<u>25.00</u>
Subtotal	79,998.00

From October 23, 2005 – December 31, 2005

From Tax Collector:

Property Taxes Current Year 2005	\$846,676.92
Property Tax Interest 2005	30.97
Property Taxes, Previous Years	6,469.09
Property Tax Interest, Previous Years	771.54
Yield Taxes 2005	1,012.03
Current Land Use 2005	4,980.00
Excavation Activity Tax	199.33
Excavation Activity Tax Interest	22.09
Overpayments	1,011.00
TXC Other Revenue	<u>34.00</u>

Subtotal	861,206.97
Balance as of October 23, 2005	<u>189,996.11</u>
Total	1,051,203.08
From Town Clerk:	
Motor Vehicles	16,222.00
Motor Vehicle Titles	38.00
Marriage Licenses	<u>12.00</u>
Subtotal	16,272.00
Balance as of October 23, 2005	<u>79,998.00</u>
Total	96,270.00
From Other Sources:	
Highway Block Grants	79,096.29
Revenue Sharing	2,838.50
Rooms and Meals	<u>22,023.64</u>
Subtotal	103,958.43
Primex	987.67
Local Government Center	12,276.95
Selectmen's Office	712.50
Planning Board	428.00
Board of Adjustment Zoning	632.00
Trash Bags and Dump Stickers	1,262.00
Forest Fire and House Alarms Reimburse	1,102.83
Sale of Cemetery Lots and Items	751.42
2004 Landfill Revenue	16,743.96
Reimburse Town for Vehicle Parts	505.67
Reimburse Town for Culverts	403.52
Pistol Permits	50.00
Miscellaneous	150.00
Interest, Overpayments and Refunds	88.03
Tax Anticipation Notes	400,000.00
Transfer Capital Reserve Funds	89,049.00
Donations to Preserve Dodge Pond Dam	1,841.00
Transfer to and from NHDIP	70,000.00
Wire Transfer Fees	-60.00
Insufficient Checks Returned	-10.00
Insufficient Check Bank Fee	-20.00
Dodge Pond Dam 20 Year Loan	165,425.00
Dodge Pond Dam Expense/Refunds	97.50
NOW Account Interest	221.09
Cobra Dental	266.22
FEMA Reimburse	486.00
FEMA Reimburse	2,030.92
FEMA Reimburse Sand	<u>4,073.60</u>
Totals	\$873,453.31

Respectfully submitted,
Celine Presby, Treasurer

TOWN OF LYMAN

INCORPORATED
1761



NEW HAMPSHIRE

TOWN OF LYMAN

Town Meeting Warrant

To the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on **TUESDAY**, the **FOURTEENTH** day of **MARCH** 2006; polls to open at **ELEVEN O'CLOCK** in the morning and will not close before **SIX O'CLOCK** in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty-One Thousand One Hundred Twenty-Four Dollars (\$281,124) to defray Town charges for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Executive	\$41,808.00
Election, Reg., Vital Statistics	44,374.00
Financial Administration	33,895.00
Legal Expenses	1,300.00
Planning	10,100.00
Zoning	2,820.00
General Government Buildings	21,600.00
Cemeteries	5,000.00
Insurance otherwise not allocated.....	9,705.00
Advertising.	1,800.00
Other General Government.....	500.00
Ambulance	1,640.00
Fire	14,200.00
Emergency Management.....	2,750.00
Solid Waste Disposal.....	37,153.00
Animal Control	925.00
Health Agencies.....	1,550.00
Welfare Administration	550.00
Parks and Recreation	539.00
Library	300.00
Patriotic Purposes	85.00
Other Culture	1,000.00
Conservation	30.00
Principal on Long Term Notes	29,000.00
Interest on Long Term Notes.....	12,000.00
Interest on TAN	6,500.00

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Three Hundred Thirteen Thousand Two Hundred Eighty-Three Dollars (\$313,283) for

maintenance, expenses, salaries, supplies, and equipment for the Highway Department for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Highway Administration	\$ 97,258.00
Highway Maintenance	216,025.00

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Dollars (\$16,000) to be added as shown below to the Capital Reserve Funds previously established. (Majority vote required) (Recommended by the Selectmen)

Highway Equipment Fund.....	\$15,000.00
Property Tax Revaluation Fund.....	1,000.00

ARTICLE 5. Shall the Town establish a Capital Reserve Fund for Future Land Acquisition for the purpose of purchasing or leasing property as a source for road maintenance material and vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for this said purpose and to authorize the Selectmen as agents to expend this fund. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 6. Shall we modify the elderly exemptions from property taxes for all those who qualify under RSA 72:39-a & b as follows:

Age Range	Current Exemption	Modified Exemption
65-75	10,000	20,000
75-80	20,000	30,000
80 +	30,000	40,000

If approved, these amounts would take effect on April 1, 2006

ARTICLE 7. To raise and appropriate the sum of Twenty-Four Thousand Dollars (\$24,000) for the purchase of a vehicle for the Highway Department with Eleven Thousand Dollars (\$11,000) coming from fund balance and Thirteen Thousand Dollars (\$13,000) to be withdrawn for the Lyman Highway Capital Reserve Fund. \$11,000 represents insurance proceeds received in the prior year. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 8. To transact any other business that may legally come before the Meeting.

Given under our hands and seal this 9th day of February, 2006.

The Lyman Board of Selectpersons
Stephen Moscicki
Betty Ann Emerson
Jim Trudell

2006 PROPOSED BUDGET OF THE TOWN OF LYMAN

PURPOSE OF APPROPRIATION	Warrant Article	Recommended
GENERAL GOVERNMENT:		
4130-4139 Executive	2	\$41,808.00
4140-4149 Election, Reg. & Vital Stats.	2	44,374.00
4150-4151 Financial Administration	2	33,895.00
4153 Legal Expense	2	1,300.00
4191-4193 Planning & Zoning	2	12,920.00
4194 General Government Buildings	2	21,600.00
4195 Cemeteries	2	5,000.00
4196 Insurance	2	9,705.00
4197 Advertising & Regional Assoc.	2	1,800.00
4199 Other General Government	2	500.00
PUBLIC SAFETY:		
4215-4219 Ambulance	2	1,640.00
4220-4229 Fire	2	14,200.00
4290-4298 Emergency Management	2	2,750.00
HIGHWAYS & STREETS:		
4311-4312 Administration, Highways & Streets	see "Warrant Article 3"	
SANITATION:		
4324 Solid Waste Disposal	2	37,153.00
HEALTH:		
4414 Animal Control	2	925.00
4415-4419 Health Agencies, Hospital & Other	2	1,550.00
WELFARE:		
4441-4442 Administration & Direct Assist.	2	550.00
CULTURE & RECREATION:		
4520-4529 Parks & Recreation	2	539.00
4550-4559 Library	2	300.00
4583 Patriotic Purposes	2	85.00
4589 Other Culture & Recreation	2	1,000.00
CONSERVATION:		
4619 Other Conservation		30.00
DEBT SERVICE:		
4711 Principal-Long Term Bonds & Notes	2	29,000.00
4721 Interest-Long Term Bonds & Notes	2	12,000.00
4723 Interest on Tax Anticipation Notes	2	6,500.00

CAPITAL OUTLAY:		
4901 Land		-0-
4902 Machinery, Vehicles & Equipment		-0-
4903 Buildings		-0-
OPERATING TRANSFERS OUT:		
4915 To Capital Reserve Fund	see "Special Warrant Article"	
SUB-TOTAL 1		\$281,124.00

BUDGET SUMMARY

Subtotal 1 Appropriations Recommended	\$281,124.00
Subtotal 2 Special Warrant Articles Recommended	42,000.00
Subtotal 3 "Individual" Warrant Articles Recommended	<u>313,283.00</u>
Total Appropriations Recommended	<u>\$636,407.00</u>

SPECIAL WARRANT ARTICLES:

Special Warrant Articles are defined in RSA 32:3, VI, as appropriations:		
1) in petitioned Warrant Articles;		
2) appropriations raised by bonds or notes;		
3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds;		
4) an appropriation designated on the Warrant as a Special Article or as a nonlapsing or nontransferable article.		
4915 Capital Reserve Funds	4,5	\$31,000.00
Replace Equipment Vehicle	7	<u>11,000.00</u>
SUB-TOTAL "2" RECOMMENDED		\$42,000.00

INDIVIDUAL WARRANT ARTICLES:

Individual Warrant Articles are not necessarily the same as "Special Warrant Articles". Individual Warrant Articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.		
4312 Highway Operation	3	<u>\$313,283.00</u>
SUB-TOTAL "3" RECOMMENDED		<u><u>313,283.00</u></u>
TOTAL		\$355,283.00

2006 ESTIMATED REVENUE OF THE TOWN OF LYMAN

SOURCES OF REVENUE	Warrant Article	Estimated
TAXES:		
3120 Land Use Change Taxes		\$ 8,000.00
3185 Timber Taxes		10,000.00
3186 Payment in Lieu of Taxes		-0-
3189 Other Taxes		-0-
3190 Interest & Penalties on Delinquent Taxes		7,000.00
Inventory Penalties		-0-
3187 Excavation Tax (\$.02 cents per cubic yard)		300.00
LICENSES, PERMITS & FEES:		
3210 Business Licenses & Permits		150.00
3220 Motor Vehicle Permit Fees		90,000.00
3230 Building Permits		300.00
3290 Other Licenses, Permits & Fees		1,000.00
FROM STATE:		
3351 Shared Revenues		5,000.00
3352 Meals & Rooms Tax Distribution		17,000.00
3353 Highway Block Grant		81,000.00
3356 State & Federal Forest Land Reimbursement		-0-
3357 Flood Control Reimbursement		-0-
3359 Other		-0-
3379 From Other Governments		-0-
CHARGES FOR SERVICES:		
3401-3406 Income from Departments		13,000.00
3409 Other Charges		-0-
MISCELLANEOUS REVENUES:		
3501 Sale of Municipal Property		500.00
3502 Interest on Investments		400.00
3503-3509 Other		1,500.00
INTERFUND OPERATING TRANSFERS IN:		
3915 From Capital Reserve Funds		13,000.00
OTHER FINANCING SOURCES:		
3934 Proceeds from Long Term Bonds & Notes		-0-
Amounts VOTED From F/B		<u>25,000.00</u>
TOTAL ESTIMATED REVENUES & CREDITS		\$273,150.00

BUDGET SUMMARY

Subtotal 1 Appropriations Recommended	\$281,124.00
Subtotal 2 Special Warrant Articles Recommended	42,000.00
Subtotal 3 "Individual" Warrant Articles Recommended	<u>313,283.00</u>
Total Appropriations Recommended	\$636,407.00
Less: Amount of Estimated Revenues & Credits	<u>(273,150.00)</u>
Estimated Amount of Taxes to be Raised	\$363,257.00

NOTES

2005 AUDIT REPORT



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Lyman
Lyman, New Hampshire

We have audited the accompanying financial statements of the Town of Lyman, as of and for the year ended December 31, 2005 as shown on pages 3 through 7. These financial statements are the responsibility of the Town of Lyman's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has not implemented Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Therefore these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities. The financial statements presented do not contain separate statements for governmental, proprietary, if applicable and fiduciary fund types, nor are major and non-major funds separately identified and classified. The financial statements presented report expendable and nonexpendable trust funds, some of which should be reported as special revenue and permanent funds under the new reporting model. The financial statements also present a general long-term debt account group which should not be reported as such, but the information contained therein should be included in the government-wide financial statements were they presented. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented a management's discussion and analysis as required. The amounts that would be reported in the missing statements and

required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determined.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Town of Lyman as of December 31, 2005, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyman's basic financial statements. The combining and individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of the Town of Lyman do not fairly present financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund statements.

*Plodzik & Sanderson
Professional Association*

January 31, 2006



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the Board of Selectmen
Town of Lyman
Lyman, New Hampshire

In planning and performing our audit of the Town of Lyman for the year ended December 31, 2005, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that misstatements caused by error or fraud, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions were noted that we do not consider to be material weaknesses:

General Accounting System

The present accounting system used by the Town does not have all of the revenue accounts properly classified to close to fund balance at the end of each year. In addition, not all of the beginning balances had been reconciled to the prior year audit balances.

This caused us to spend additional time reconciling the balance sheet and revenue accounts of the Town.

We strongly recommend that the account structure in the accounting system be corrected and that monthly account reconciliations be performed, and any discrepancies be resolved immediately. In addition, the month-end process should include reconciling the cash account in the system to the Town treasurer's cash balances.

Follow-up to Prior-Year Management Letter Comments

Uninsured Town Funds – (Repeat Comment)

At December 31, 2005, the Town had deposits of \$91,552 that were not insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities.

We again recommend that the Town establish a policy for the investment of public funds in compliance with the provisions of the applicable statutes. Also, all funds not covered by the FDIC should be collateralized. Such collateral must be segregated for the exclusive benefit of the Town.

In addition, we noted that the Board of Selectmen sign the manifest for each check run and also sign the checks themselves. We again recommend that in order to save time, the Board sign only the manifests to authorize the treasurer to sign the checks.

We also feel it important to discuss the following:

New Reporting Standard

During June of 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This statement drastically changes the way in which financial statements are prepared and requires additional information to be reported in order for the financial statements to be in compliance with accounting principles generally accepted in the United States of America. Statement No. 34 took effect for the Town of Lyman for the fiscal year ended December 31, 2004.

The Town has not implemented GASB Statement No. 34, but has presented financial statements following the format that was in effect prior to GASB Statement No. 34. While we have conducted our audit following generally accepted auditing standards as we have in past years, we have again issued an adverse opinion this year because the financial statements are not presented following the model established by Statement No. 34. As described more fully in our audit opinion, the financial statements are missing several required statements and supplementary information, and the format presented does not follow Statement No. 34. The opinion does not mean to imply that the figures presented are incorrect, but that they are not presented in accordance with generally accepted accounting principles.

We recommend that the Town of Lyman take action to implement GASB Statement No. 34 as required by accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of management, the board of selectmen, and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Plodzik & Sanderson
Professional Association

January 31, 2006

SELECTMEN'S REPORT

This year was a year with accomplishments, service milestones, improvements in communication, road quality and the rebuilding of Dodge Pond Dam.

One of the largest project completions this past year was the reconstruction of the Dodge Pond Dam. Through tireless efforts of local residents, the dam has been completely rebuilt and is working extremely well. A special note of thanks goes to Jonathan Linowes for his efforts in grant writing. Another special note of thanks for working just as hard goes to our summer resident Michael Donovan (Mayor of Concord) for all the help he gave us in Concord, making sure we met with DES and the Wetlands Board and that we knew what they expected and getting deadlines changed in order to meet our goals in a realistic manner. Our thanks go out to the Dodge Pond Committee for their dedicated work in organizing the construction efforts and their trips to Concord and to all the people who participated in our fundraising activities. Last, but not least, a huge thanks to you, the taxpayers who so generously supported this project so that our local landmark is sound for generations of local residents to enjoy.

This year saw Jimmy and Loretta Locke retire from Town service after decades of being there when you needed someone. We would like to thank them for all that they did and wish them the best in their retirement years. As George Jones, the country and western singer said, "Who's gonna fill their shoes?"

This past year there was a complete re-evaluation of the Town as required by the State. The Selectmen have received a lot of positive comments from the public. We feel that the re-evaluation was fair and are satisfied with the job done.

This year saw the development of a new website dedicated to the Town of Lyman. The website is intended to share local news and contacts in an effort to improve communication and information sharing among the residents of Lyman.

We had our Road Agent resign in 2005. We are now actively advertising for a highly qualified applicant to fill the vacancy. This, along with a blend of some contracted services, will produce a good deal of road work being accomplished this spring and summer.

Last year major road improvements were made to Skinny Ridge Road where the existing pavement was ground up and laid back down. This was supposed to be left alone for one year and then work could begin on it. Well, that time is here. The cost to tar Skinny Ridge is \$250,000.00. This would be cost prohibitive for our Town, so our alternative solution is to ditch, put in about 12 to 15 culverts and lay out 6 to 8 inches of new crushed gravel and grade the entire road. We project this cost will be \$50,000.00 to \$60,000.00 dollars.

Many road improvements are scheduled for the current year. The 2006 Project Road Work Schedule is also in this report. We are planning for a very busy spring and summer.

Throughout last year we met many new people, which was evident at the Town Budget hearing, Town Meeting and Dodge Pond Dam meeting. We see and hear the concerns of many, but we also see the pride in their faces and the love in their hearts for our little Town. It truly is a great Town and a great place to live and raise our children. We thank you all for supporting it in all the ways you do. Please know that in 2006 we will work hard for you to better what we have today.

Thank You
Respectfully submitted,
Board of Selectpersons

2006 Projected Road Work

- I. Material to garage for spring mud season
- II. Patch impassable areas in Town
- III. 1st grading of all Town roads
- IV. Skinny Ridge Road (Culverts, Ditching, Gravel)
- V. All other identified spot redos
- VI. Hurd Hill (Culverts, Ditching, Gravel)
- VII. 2nd grading of all Town roads
- VIII. Ditching
- IX. Roadside Mowing

Grading

- i. Hurd Hill
- ii. Pettyboro / Ash Hill
- iii. Skinny Ridge
- iv. Quebec Road
- v. Ogontz Road
- vi. Under the Mountain Road / Bobbin Mill
- vii. Dodge Pond Road and All Other Roads

2005 GENERAL FUND AUDITED
Statement of Appropriations, Expenditures and Encumbrances
(Non-GAAP Budgetary Basis)

	Appropriations 2005	Expenditures Net of Refunds	Encumbered To 2006
Current:			
General Government:			
Executive	\$ 41,808.00	\$ 38,946.00	\$
Election and Registration	41,651.00	45,513.00	
Financial Administration	25,510.00	23,281.00	
Legal	4,500.00	385.00	
Planning and Zoning	12,432.00	9,039.00	5,000.00
General Government Buildings	16,550.00	13,863.00	
Cemeteries	3,315.00	2,730.00	
Insurance, not otherwise allocated	10,900.00	8,683.00	
Advertising and Regional Associations	1,235.00	1,213.00	
Other	<u>500.00</u>	<u>455.00</u>	
Total General Government	158,401.00	144,108.00	5,000.00
Public Safety:			
Ambulance	1,590.00	1,590.00	
Fire Department	15,000.00	13,897.00	
Emergency Management	4,000.00		
Other	<u>2,250.00</u>	<u>1,547.00</u>	
Total Public Safety	22,840.00	17,034.00	
Highways and Streets:	<u>230,260.00</u>	<u>226,378.00</u>	<u>10,000.00</u>
Total Highways and Streets	230,260.00	226,378.00	10,000.00
Sanitation:			
Solid Waste Disposal	<u>32,355.00</u>	<u>32,540.00</u>	
Total Sanitation	32,355.00	32,540.00	
Health:			
Animal Control	600.00	777.00	
Health Agencies and Hospitals	<u>950.00</u>	<u>950.00</u>	
Total Health	1,550.00	1,727.00	
Welfare:	<u>800.00</u>	<u>650.00</u>	
Total Welfare	800.00	650.00	
Culture and Recreation:			
Parks and Recreation	539.00	500.00	

Library	300.00	300.00	
Patriotic Purposes	83.00	84.00	
Other	<u>1,000.00</u>	<u>1,000.00</u>	
Total Culture and Recreation	1,922.00	1,884.00	
Conservation:	<u>30.00</u>	<u>-0-</u>	
Total Conservation	30.00	-0-	
Debt Service:			
Principal of Long-Term Debt	20,335.00	20,335.00	
Interest on Long- Term Debt	6,005.00	4,704.00	
Interest on Tax Anticipation Notes	<u>3,400.00</u>	<u>5,272.00</u>	
Total Debt Service	29,740.00	30,311.00	
Capital Outlay:			
Road Improvements		41,509.00	
Town Parcel Revaluation	<u>48,450.00</u>	<u>48,255.00</u>	
Total Capital Outlay	48,450.00	89,764.00	
Other Financing Uses:			
Interfund transfers out:			
Capital Project Fund	21,205.00	21,205.00	
Trust Funds:			
Expendable	<u>45,000.00</u>	<u>45,000.00</u>	<u> </u>
Total Other Financing Uses	66,205.00	66,205.00	
Total Appropriations,			
Expenditures and Encumbrances	<u><u>\$592,553.00</u></u>	<u><u>\$610,601.00</u></u>	<u><u>\$15,000.00</u></u>

2005 GENERAL FUND AUDITED
Statement of Estimated and Actual Revenues
(GAAP Basis)

	Estimated	Actual
Taxes:		
Property	\$271,128.00	\$283,333.00
Land Use Change	4,300.00	6,180.00
Timber	12,000.00	13,315.00
Excavation	200.00	162.00
Interest and Penalties on Taxes	7,900.00	12,013.00
Total Taxes	295,528.00	315,003.00
Licenses, Permits and Fees:		
Motor Vehicle Permit Fees	100,000.00	94,661.00
Building Permits	200.00	
Other	1,050.00	1,659.00
Total Licenses, Permits and Fees	101,250.00	96,320.00
Intergovernmental:		
State:		
Shared Revenue Block Grant	5,304.00	5,305.00
Meals and Rooms Distribution	19,185.00	19,185.00
Highway Block Grant	79,096.00	79,096.00
Federal:		
FEMA Grants	6,590.00	6,591.00
Total Intergovernmental	110,175.00	110,177.00
Charges For Services:		
Income from Departments	11,000.00	34,730.00
Total Charges For Services	11,000.00	34,730.00
Miscellaneous:		
Sale of Municipal Property	450.00	751.00
Interest on Investments	200.00	2,704.00
Insurance Dividends and Reimbursements		11,188.00
Other	500.00	410.00
Total Miscellaneous	1,150.00	15,053.00
Other Financing Sources:		
Interfund Transfers In:		
Trust Funds: Expendable	48,450.00	92,585.00
Total Other Financing Sources	48,450.00	92,585.00
Total Revenues and Other Financing Sources	567,553.00	663,868.00
Unreserved Fund Balance Used To Reduce Tax Rate	25,000.00	
Total Revenues, Other Financing Sources and Use of Fund Balance	\$592,553.00	

COMBINED BALANCE SHEET **All Fund Types and Account Group**

	<u>Governmental Fund Types</u>		<u>Capital Project</u>	<u>Fiduciary Fund Type Trust</u>	<u>Account Group General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>				
ASSETS AND OTHER DEBITS						
Assets:						
Cash and Cash Equivalents	\$ 192,896.00	\$	\$ 1,035.00	\$ 2,284.00	\$	\$ 196,215.00
Investments	79,692.00	15,385.00		91,038.00		186,115.00
Receivables, Net of Allowance For Uncollectible:						
Taxes	152,719.00					152,719.00
Intergovernmental	19,241.00		100,000.00			119,241.00
Interfund Receivable	48,049.00					48,049.00
Other Debits:						
Amount To Be Provided For Retirement of General Long-Term Debt					297,738.00	297,738.00
Total Assets and Other Debits	<u>\$492,597.00</u>	<u>\$15,385.00</u>	<u>\$101,035.00</u>	<u>\$93,322.00</u>	<u>\$297,738.00</u>	<u>\$1,000,077.00</u>
LIABILITIES AND EQUITY						
Liabilities:						
Accounts Payable	\$ 15,333.00	\$	\$ 3,090.00	\$	\$	\$ 18,423.00
Accrued Payroll and Benefits	2,533.00					2,533.00
Contract Payable			48,722.00			48,722.00
Intergovernmental Payable	292,607.00		48,049.00			292,607.00
Interfund Payable						48,049.00
General Obligation Notes Payable					297,738.00	297,738.00
Total Liabilities	<u>310,473.00</u>		<u>99,861.00</u>		<u>297,738.00</u>	<u>708,072.00</u>

Equity:					
Fund Balances:					
Reserved For Encumbrances	15,000.00				15,000.00
Reserved For Endowments				1,100.00	1,100.00
Reserved For Special Purposes	11,000.00		1,174.00	92,222.00	104,396.00
Unreserved:					
Designated For Special Purposes		15,385.00			15,385.00
Undesignated	<u>156,124.00</u>				<u>156,124.00</u>
Total Equity	<u>182,124.00</u>	<u>15,385.00</u>	<u>1,174.00</u>	<u>93,322.00</u>	<u>292,005.00</u>
Total Liabilities and Equity	<u>\$492,597.00</u>	<u>\$15,385.00</u>	<u>\$101,035.00</u>	<u>\$93,322.00</u>	<u>\$1,000,077.00</u>

The notes to financial statements are an integral part of this statement.

Amortize all General Obligation

Fiscal Year Ending December 31	Principal	Interest	Total
2006	\$ 28,607.00	\$ 10,455.00	\$ 39,062.00
2007	28,607.00	9,519.00	38,126.00
2008	28,607.00	8,607.00	37,214.00
2009	28,607.00	7,647.00	36,254.00
2010	28,607.00	6,712.00	35,319.00
2011-2015	71,993.00	22,094.00	94,087.00
2016-2020	41,355.00	12,752.00	54,107.00
2021-2025	<u>41,355.00</u>	<u>4,778.00</u>	<u>46,133.00</u>
Totals	\$297,738.00	\$82,564.00	\$380,302.00

Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2005, consisted of the following:

	Balances Beginning	Additions	Reductions	Balances Ending
General Obligation Notes	<u>\$152,648.00</u>	<u>\$165,425.00</u>	<u>\$20,335.00</u>	<u>\$297,738.00</u>

Long-Term Debt payable at December 31, 2005, is comprised of the following:

Amortization Of Long-Term Debt

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/05
General Obligation Notes Payable					
Highway Garage	\$105,253.00	2002	2012	3.6839	\$73,852.00
Highway Grader	68,675.00	2004	2011	2.5073	58,461.00
Dodge Pond Dam	165,425.00	2005	2025	3.85	<u>165,425.00</u>
Total					\$297,738.00

Intergovernmental Payable

Amounts due to other governments at December 31, 2005 consist of the balance of the 2005-2006 district assessment due to the Lisbon Regional School District in the amount of \$292,607.

Summary of Revenue For Special Revenue Funds

Revenue from Other Miscellaneous Sources	
Special Revenue	<u>\$257.00</u>
Total Revenue and Other Sources	<u><u>\$257.00</u></u>

Balance Sheet For Special Revenue

Assets:	
Investments - Special Revenue	<u><u>\$15,385.00</u></u>
Liabilities and Fund Equity:	
Reserved Fund Balance -Special Revenue	<u><u>\$15,385.00</u></u>

Balance Sheet For Fiduciary Funds

Cash	\$ 2,284.00	Reserved For Endowments	\$ 1,100.00
Investments	<u>91,038.00</u>	Reserved For Special Purposes	<u>92,222.00</u>
	<u><u>\$93,322.00</u></u>		<u><u>\$93,322.00</u></u>

REPORT OF THE TRUSTEES OF THE TRUST FUNDS

PRINCIPAL

Date of Creation	Name of Fund:	Balance Beginning of Year	New Funds Created	Cash Gains or (Losses) on Securities
10/20/13	Frye Fund	\$ 250.00	\$ 0.00	\$ 0.00
11/27/18	J.E. Richardson	200.00	0.00	0.00
06/21/21	H. Dow Fund	100.00	0.00	0.00
01/03/22	E. Thornton Fund	200.00	0.00	0.00
10/26/25	H.H. Porter Fund	150.00	0.00	0.00
08/13/17	C. Miner Fund	200.00	0.00	0.00
	TOTALS	\$ 1,100.00	\$ 0.00	\$ 0.00
03/31/75	Capital Reserve Equip. Fund (Hwy. Equip)	\$ 0.00	\$ 0.00	\$ 0.00
03/14/90	Town of Lyman (Welfare & Gen. Asst.)	8,508.28	0.00	0.00
01/27/93	Capital Reserve Fund (Highway Vehicle)	0.00	0.00	0.00
06/20/91	Lyman Cemetery Fund (Cemetery Maintenance)	700.06	0.00	0.00
05/04/98	Forest Fire Equipment	2,241.67	0.00	0.00
03/30/94	Legal Expense	9,005.75	0.00	0.00
02/07/00	Office Equipment	880.74	0.00	0.00
02/07/00	Major Lyman Road Impvmt.	24,517.08	43,534.94	0.00
07/03/95	Property Tax Revaluation	64,025.27	5,000.00	0.00
03/19/01	Landfill Monitoring	3,165.79	0.00	0.00
03/19/01	Computer Equipment Fund	3,595.18	0.00	0.00
03/19/01	Highway Fund	0.00	15,000.00	0.00
EXPENDABLE TOTALS		\$116,639.82	\$63,534.94	\$ 0.00
GRAND TOTAL OF ALL FUNDS		\$117,739.82	\$63,534.94	\$ 0.00

December 31, 2005

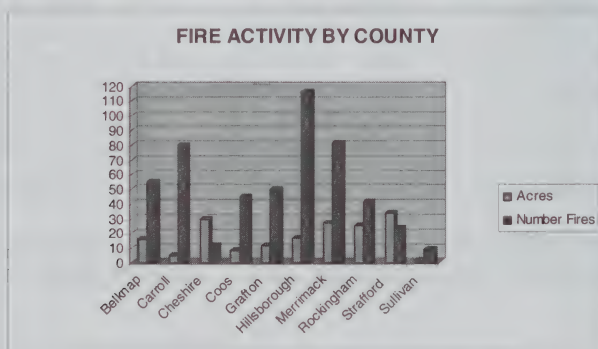
INCOME							Grand Total of Principal & Income at End of Year
Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year		
\$ 0.00	\$ 250.00	\$ 389.98	\$ 3.88	\$ 0.00	\$ 393.86	\$ 643.86	
0.00	200.00	298.78	3.01	0.00	301.79	501.79	
0.00	100.00	145.72	1.50	0.00	147.22	247.22	
0.00	200.00	62.21	1.55	0.00	63.76	263.76	
0.00	150.00	211.19	2.16	0.00	213.35	363.35	
0.00	200.00	62.10	1.55	0.00	63.65	263.65	
\$ 0.00	\$ 1,100.00	\$1,169.98	\$ 13.65	\$ 0.00	\$1,183.63	\$ 2,283.63	
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
0.00	8,508.28	0.00	242.95	0.00	242.95	8,751.23	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	700.06	0.00	19.82	0.00	19.82	719.88	
0.00	2,241.67	0.00	63.99	0.00	63.99	2,305.66	
0.00	9,005.75	0.00	257.23	0.00	257.23	9,262.98	
0.00	880.74	0.00	25.17	0.00	25.17	905.91	
45,044.80	23,007.22	0.00	1,061.76	0.00	1,061.76	24,068.98	
47,540.00	21,485.27	0.00	1,238.17	0.00	1,238.17	22,723.44	
0.00	3,165.79	0.00	90.57	0.00	90.57	3,256.36	
0.00	3,595.18	0.00	103.00	0.00	103.00	3,698.18	
0.00	15,000.00	0.00	345.50	0.00	345.50	15,345.50	
\$92,584.80	\$87,589.96	\$ 0.00	\$3,448.16	\$ 0.00	\$3,448.16	\$91,038.12	
\$92,584.80	\$88,689.96	\$1,169.98	\$3,461.81	\$ 0.00	\$4,631.79	\$93,321.75	

FOREST FIRE WARDEN AND STATE FOREST RANGER

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local Fire Department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2217, or online at www.nhdfi.org.

Fire activity was high during the first several weeks of the 2005 fire season, with red-flag conditions issued by the National Weather Service and extreme fire danger in the southern and central portions of the state. This period of increased initial attack activity prompted a 5-day ban on open burning, the first such ban in several years. Despite the dry conditions, the state's largest wildland fire was contained at 29 acres. Our statewide system of fire lookout towers is credited with keeping the fires small and saving several structures this season due to their quick and accurate spotting capabilities. Fires in the wildland urban interface damaged 10 structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local Fire Department and the state's Forest Rangers by being fire wise and fire safe!

2005 FIRE STATISTICS (All Fires Reported thru November 4, 2005)



CAUSES OF FIRES REPORTED

Arson	2	Debris	284
Campfire	34	Railroad	1
Children	29	Equipment	7
Smoking	40	Lightning	5
Miscellaneous*	111		

	Total Fires	Total Acres
2005	513	174
2004	482	147
2003	374	100
2002	540	187

(*Miscellaneous: powerlines, fireworks, electric fences, etc)

ONLY YOU CAN PREVENT WILDLAND FIRES

PLANNING BOARD

The Planning Board meets at the Lyman Town Hall on the first Wednesday of the month at 7PM (except Holidays). The Planning Board also meets on the third Wednesday of each month from 6PM to 8PM for a work session pertaining to the Master Plan.

All Planning Board meetings are open to the public and we still encourage residents to come and participate in the work session.

Applications for Subdivisions, Lot Line Adjustments, and Boundary Line Adjustments are available from the Planning Board Secretary by calling the Planning Board and leaving your name, phone number and address. All questions regarding Town planning should be addressed to the Planning Board at their regular meetings on the 1st Wednesday of the month.

This year we have a new Planning Board Secretary, she will be in charge of all the paperwork and Board activities. She can be reached by calling the Planning Board at 838-5900 extension 2 and leave a message.

Our main drive again this year was to continue the process of re-writing the Master Plan for the Town. The Town is still a member of North Country Council.

In 2005, we have had 2 - Lot Line Adjustments, 2 - Sub-divisions and 4 - Lot Mergers.

The fee schedule effective January 1, 2006

- 3.05 Fee: The fee schedule for the Town of Lyman is as follows:
- Minor Subdivision (3 lots or less) \$110.00 plus \$50.00 filing fee
 - Major Subdivision \$100.00 plus \$40.00 a lot plus \$50.00 filing fee
 - Boundary Line Adjustment \$60.00 plus \$50.00 filing fee
 - Lot Merger \$30.00 plus \$50.00 filing fee
 - Excavation Application \$100.00 (RSA155-E:2)
 - Variance \$125.00

All fees are non-refundable

Make checks payable to: Town of Lyman

These fees are to cover cost and shall be submitted to the Secretary of the Planning Board and are a required part of the Completed Application. These fees must be paid before any Subdivision is approved by the Planning Board and the plat filed at the Registry of Deeds.

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment meets Thursday night at the Lyman Town Hall on an as needed basis. All hearing dates are posted and are open to the public. Applications for hearings may be obtained by calling the Zoning Board at 838-5900 ext. 3 and leave a message.

The only issues that came before the Board in 2005 were four public hearings for variance. Three were approved and one did not need an approval.

Rosemary Colombi, ZBA Secretary

GRAFTON COUNTY COMMISSIONERS
Your Grafton County Government
by Ray Burton – District 2

2005 is a year of accomplishment for Grafton County Government. It has been a year of action and progress for the people of this County and all who are served by County Government.

In January, Commissioners and County Department heads worked together through the budget preparation process to bring to the Executive Committee of the Legislative Delegation, the proposed operating budget of \$26M, which after consideration passed and became effective July 1, 2005. The budget showed an increase in County taxes of 2.03%.

The third and final phase of the \$14.5M Capital Project, consisting of extensive renovations to existing buildings, was completed during 2005. This brought closure to our monumental capital project and ended in a day of celebration which was held on September 10, 2005. The newly renovated Administration Building now houses the Register of Deeds, UNH Cooperative Extension, Commissioners Office, Human Resources, Human Services and Maintenance.

Accomplishments noted by various administrators were as follows: A complete structural re-organization of the Maintenance Department, Correctional Community Work Programs (over 4000 hours of town/city community improvement projects were logged as requested by town/city officials), the Nursing Home was approved as a primary clinical site for a Licensed Practical Nursing Program and 21,081 Grafton County Citizens have been assisted in Social Service programs. In addition, it was noted by all administrators that these accomplishments would not have been possible without the very capable employees of the Grafton County Complex.

Your County Commissioners have taken the leadership in initiating a Drug Court and a Master Plan for the entire County Complex, while also making sure that there is above average Courtroom and Courthouse security.

These are all a part of your Grafton County Government's year of accomplishment.

The Official County Report will be out soon. You can call 787-6941 to request a copy, stop by your County Complex on Route 10, North Haverhill, NH, or visit our website at www.graftoncountynh.us where you will be able to read the report online.

It is a pleasure to serve you.

COMMISSIONERS:

DISTRICT 1: Michael Cryans - P.O. Box 999 – Hanover, NH 03755	603-448-4351
DISTRICT 2: Raymond Burton - 338 River Road - Bath, NH 03740	603-747-3662
DISTRICT 3: William Gabler - 170 Hobart Hill Rd. - Hebron, NH 03241	603-744-9325

WHITE MOUNTAIN MENTAL HEALTH AND COMMON GROUND Director's Report

This has been an active and exciting year for our agency. New programs have been established and existing services have been improved. Some changes have been visible to the public and others have involved strengthening our infrastructure “behind the scenes” to allow us to serve you better.

Perhaps the most important change during 2005 has been the change in name of our parent organization. Previously Northern New Hampshire Mental Health and Developmental Services, we are now **Northern Human Services**. This decision was made after years of consideration by our board of directors, local advisory councils and management. This change reflects the fact that we are a major provider of human services in seventy-two towns in northern New Hampshire. The new name is also much shorter and will, hopefully, be easier to identify and remember! You will notice from the title of this report that our local program names have remained the same. We are the same agency, with the same staff, providing the same quality mental health, substance abuse and developmental services that have been essential parts of your community for the past 35 years. We have always been part of a larger entity, but, as always, your support will go to residents of your town.

Our services continue to expand as residents of the towns we serve are increasingly in need of supports. Services that were once provided by families and neighbors are now often unavailable from these over-burdened sources. This means that people in need turn to us for help. Families with children who are struggling to function in their schools and communities are especially grateful that our staff is able to go into schools and homes to provide “on the spot” assistance when needed. Some of the other services available to residents of your community include:

- 24 hour crisis intervention and assessment service for mental health emergencies
- Individual, marriage and family counseling, offered by highly trained mental health professionals with a variety of specialties
- Medication consultations to local physicians by Board certified psychiatrists
- “Full-life” supports for persons with serious and persistent mental illness, including housing, vocational and case management services
- Individualized home placements for fifty persons with developmental disabilities
- Life-enriching jobs and social connections for people with mental illness and developmental disabilities
- Substance abuse prevention and treatment by our staff of licensed alcohol and drug abuse counselors

This year 7 residents received 155.25 hours of service at a discounted rate or at no cost. This was made possible by town contributions. Thank you for your generous support.

Respectfully submitted,

Jane C. MacKay, LICSW
Area Director

NORTH COUNTRY HOME HEALTH AND HOSPICE AGENCY, INC.

Town of Lyman

2005

Home care is critical to serving the growing health care need of this country. North Country Home Health and Hospice Agency makes it possible for hundreds of people a year to continue their lives at home. Recognizing that clients and their families have special requests and routines, we coordinate all aspects of our clients' care with a keen respect for individual needs. In working with families we discover what is important to the client - their independence, their ability to determine their own future, their right to say, "thanks, but no thanks." It is in the respect of our clients' values and expectations that have earned us a reputation for providing exceptional health care services.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 34-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of the North Country Home Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

Explanation of Services:

Skilled Services - shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

Supportive Care Services - home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

Hospice Care - a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Services provided to the Town of Lyman in FY2005 include:

Type of Care	# of Visits
Nursing	53
Physical/Occupational/Speech Therapy	36
Medical Social Service	0
Home Health Aide/Homemaker/Companion	335
Total	<u>424</u>

Respectfully submitted,
Gail Jurasek, Executive Director

ROSS AMBULANCE SERVICE

Thank you for the opportunity to serve the Town of Lyman in 2005. Ross Ambulance Service responded to 1313 calls for service in 2005. Calls in Lyman represent about 1% of this total at 12. Of the 12 calls for service 8 were emergency transports. The remaining 4 calls did not result in the transport of a patient.

In addition to responding for people who require transport to the hospital we standby for firefighters at major fires and assist people in their homes when called. We also provide members of the community with CPR training. We are a ride site for E.M.T. students at all levels. We also provide internship and job shadow opportunities for the allied health program and the Hugh J. Gallen Vocational Center.

Providing educational opportunities to new and future E.M.T.'s is very important to us for many reasons. For an E.M.T. to respond with a Ross Ambulance he or she must be knowledgeable, skilled and experienced. The knowledge and skills can be learned in a classroom; however, the experience to use them well is best gained from experienced providers.

One of the best ways for experienced providers to stay current in a constantly changing field is to teach. Reviewing the step by step process of skills learned many years ago coupled with discussing the latest study, procedure or product make the E.M.T.'s that work here some of the very best in the area.

Our average response time in 2005 remained about the same as 2004 at just under 90 seconds. Most daytime responses are under 1 minute and most nighttime responses are 2 to 3 minutes. Response time is the time it takes for an ambulance to start driving to a call for service after the crew has been notified of the call.

Once again we would like to thank you for choosing Ross Ambulance Service as your ambulance provider in 2005. For 2006, we request \$1,640.00 to provide ambulance service.

TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2006 Town Meeting, \$625 in funding from the Town of Lyman to help support its Community Contact Division.

The following is a report of services provided in fiscal year July 2004 – June 2005:

Service Provided	Households	Dollar Amount
Fuel Assistance	23	\$15,636.00
Weatherization	1	135.00
State Wide Electrical Assistance Program	14	11,228.00
Food Pantry (113 people receiving 3 days of food)	38	1,159.00
Referrals (i.e. Health, Budgeting, Legal Aid, etc)	4	-

**THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION,
THE CITIZENS OF LYMAN HAVE RECEIVED A
TOTAL OF \$28,158 IN ASSISTANCE.**

Community Contact provides these and other necessary services for the less fortunate citizens in your town and surrounding vicinities. We are depending upon funding from your town and others countywide.

We sincerely appreciate the Town of Lyman's past support and look forward to our continuing partnership to provide essential services to your residents.

Very truly yours,
Karen Hoyt,
Littleton Community Contact Manager

LYMAN DOG POLICY

(Adopted by the Board of Selectpersons 1-11-99)

As required by RSA 466:1, all dogs are to be licensed by April 30th of each year. A current rabies vaccination certificate must be presented at time of licensing. If requesting the reduced fee for a neutered animal, verification of neutering/spaying is required. The month of May is a grace period. However, any owner of a dog not licensed by June 1st, under RSA 466:13, is required to pay civil forfeiture to the Town of Lyman within 96 hours of the date and time notice is given. Any person who fails to pay the forfeiture within the allotted amount of time will be issued a summons to District Court. At the time that the forfeiture is paid, the dog owner will also be required to obtain a license for the dog(s). Pursuant to RSA 466:1 and RSA 466:4, a current rabies vaccination, and if requesting the lower neutered license fee, either spaying or neutering certificate is required. Owner is responsible for maintaining these documents in his/her possession. There is a \$1/month late charge after June 1st as well as the forfeiture fee. All costs and fees for certified mailing will be paid by the fined dog owner.

RSA 31:II (a)-(g) defines dogs that are a menace, a nuisance or vicious.

Lyman does have a leash law. The Town of Lyman at a "special election" held on November 4, 1980, adopted RSA 466:30-a, "Dog Control Law." "Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such. For the purpose of this section, 'accompanied' means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, herding, or training. Nothing herein shall mean that the dog must be within sight at all times. In this section, 'at large' means off the premises of the owner or keeper and not under control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian."

All complaints related to animals must be submitted in writing, signed and dated, to the Board of Selectpersons. Upon submission of such complaint, the Board will contact the animal control officer as required.

Lyman Board of Selectpersons

Policy adopted 1-31-99

RSA's are available for reference at the Town office.

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2005**

Date Of Birth	Name Of Child	Name Of Father & Mother's Name
February 12, 2005	Patience Amelia Simpson	Craig Simpson Heidi Simpson
February 24, 2005	Nathaniel Michael Taylor	Christopher Taylor Suzanne Taylor
June 30, 2005	Griffin Warner Barnes	Scott Barnes Kristie Barnes
September 10, 2005	Rebekah Hope Simpson	Daniel Simpson Stacey Simpson
November 18, 2005	Kristina Renee Marshall	James Marshall Elena Marshall
December 18, 2005	Michael David Millette	Michael Millette Heather Williams

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2005**

Date Of Marriage	Name and Surname Of Groom & Bride	Residence of Each At Time Of Marriage
April 30, 2005	Jeffrey Raymond Wilcox Stefanie Lise Demers	Lyman, NH Lyman, NH
July 9, 2005	Daniel Alfred Wright Heidi Jean Locke	Dalton, NH Dalton, NH

**DEATHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2005**

Date Of Death	Name & Surname Of Deceased	Name & Surname Of Father	Maiden Name Of Mother
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No Deaths To Report For 2005

